



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY

**INSTRUCTIONS FOR COMPLETING THE
MISSOURI QUARTERLY CONTRIBUTION AND WAGE REPORT**

IMPORTANT INFORMATION

If you are an employer liable for Missouri unemployment insurance tax, you are required by law to file a Missouri Quarterly Contribution and Wage Report each quarter, **even if you paid no wages during the quarter and/or your contribution rate is zero**. Penalties and interest may be assessed against any employer which does not file a timely report. If you have disposed of all or any portion of your business or no longer employ workers, please complete a "Report on Change of Business Operations" and forward it to the Division.

The Division prefers that you report wage detail on magnetic tape cartridge or disk. For information on magnetic reporting, telephone (573) 751-3422.

INSTRUCTIONS WITH TIPS FOR SELECTED ITEMS

This report is machine read; please type or print clearly. Complete items in the order shown below.

Complete items 1 - 3, then skip to item 15.

15. This is the business' Federal Identification Number as assigned by the Internal Revenue Service. This is a nine-digit number, but NOT a social security number.

Complete items 16 - 19 for all employees, including casual, temporary and part-time workers. Use a Continuation Sheet(s) (MODES-10B) if you have more employees than will fit onto this page. Enter no more than 30 wage items on each page. Be sure to enter a wage total at the bottom of each page.

18. Total wages for a worker are *gross* wages before deductions except federally allowed cafeteria deductions. Total wages paid to a worker during the quarter includes the reasonable cash value of in-kind remuneration (personal use of a company car, for instance), except that only cash wages are reportable for domestic and agricultural workers.

19. If the worker was employed on a test or trial basis and was employed 28 consecutive days or less, enter the dates of the first and last days worked and the letter "P." For example: if the employee worked from March 1 to March 21, enter "3/1-3/21 P."

20. The total number of pages includes the wage report and any continuation sheets. Number all pages.

Skip to item 4.

4. This is the total of Item 18, plus totals from any continuation sheets you used. If you paid no wages, enter "No Wages Paid."

5. Wages paid to a worker up to the amount of the taxable wage base are taxable. When a worker's earnings exceed the taxable wage base for a calendar year, the portion of the earnings over the wage base is nontaxable. Item 5 is the total amount of wages you paid *during this calendar quarter* which were over the taxable wage base. Do not include excess wage amounts reported in previous quarters. In computing the wages paid in excess of the taxable wage base, take into account (1) the wages paid to the same worker by your predecessor from whom you acquired a business; and (2) the wages paid by you to the same worker and reported as taxable wages to the employment security agency of any other state. Such items should be indicated by an asterisk after the worker's name on the Report and explained at the bottom of the page.

Sample Computation of Excess Wages (Using an \$8,000 Wage Base)

Worker Name	FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
	Total Wages for Quarter	Excess of \$8,000	Taxable Wages	Total Wages for Quarter	Excess of \$8,000	Taxable Wages	Total Wages for Quarter	Excess of \$8,000	Taxable Wages	Total Wages for Quarter	Excess of \$8,000	Taxable Wages
John Doe	9,500	1,500	8,000	9,000	9,000	-0-	9,000	9,000	-0-	9,000	9,000	-0-
Mary Doe	3,500	-0-	3,500	3,000	-0-	3,000	3,000	1,500	1,500	3,000	3,000	-0-
Totals for Quarter	13,000	1,500	11,500	12,000	9,000	3,000	12,000	10,500	1,500	12,000	12,000	-0-
Enter on Line:	(4)	(5)	(6)	(4)	(5)	(6)	(4)	(5)	(6)	(4)	(5)	(6)

The taxable wage base for 2004 is \$8,000. The wage base for calendar years 2001 and 2002 was \$7,000 and was \$7,500 for 2003.

Complete items 6 and 7.

8. Leave this blank. The Division will notify you if a Federal Interest Assessment is due.

9. If the quarterly report is not filed by the due date, interest is due on the contributions for each month or part of a month from the due date to the date paid. You may need to call the Division to find the interest rate. The phone number is (573) 751-3441.

10. Late Report Penalty Charges. If the quarterly report is not filed by the last day of the month following the due date of the report, a penalty is imposed. (A) Add penalty charge of 10% of contributions due or \$100, whichever is greater, if report is filed after the last day of the month after the due date but before the end of the month of the next month. (B) Add penalty charge of 20% of contributions due or \$200, whichever is greater, if report is filed after the last day of the second month after the due date.

11. Fill in this space if you know of any outstanding amount due or credit in your account. Add any amount due. Subtract any credit.

12. You will use this only if you are changing amounts you reported for previous quarters. Add any underpayments. Subtract any overpayments. Attach a supporting Contribution & Wage Adjustment Report (MODES-4A).

13. Enter the amount of Item 7 plus or minus the amounts in Items 8, 9, 10, 11 and 12. This is the amount you should pay.

14. Enter for each month during the quarter the number of full and part-time workers who worked or received pay during the pay period which includes the 12th day of the month. Workers on strike during the week of the 12th are not to be included. If you had no workers earning wages during the pay period, enter a zero.

SENDING THE COMPLETED FORM

Send the completed form, any attachments, and payment to Division of Employment Security, P.O. Box 888, Jefferson City, MO 65102-0888. Make checks payable to "Division of Employment Security."